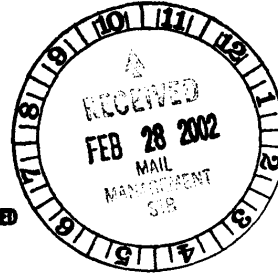




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February 27, 2002

Taledia Stokes
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423

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TS
SURFACE TRANSPORTATION BOARD

Dear Taledia,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of August 15, 2001 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**
1211 Avenue of the Americas, New York, NY 10036

Lessee: **THE BURLINGTON NORTHERN AND SANTA FE RAILWAY COMPANY**
2650 Lou Menk Drive, Fort Worth, TX 76161

A short summary of the document to appear in the index follows:

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.** and Lessee **THE BURLINGTON NORTHERN AND SANTA FE RAILWAY COMPANY**, covering 60 tank cars with reporting marks and numbers — DBUX 300007– DBUX 300095, NOT INCLUSIVE.

Please file this memorandum **FIRST** as a **PRIMARY** document and return one (1) stamped original to my attention. A check covering the filing fee of twenty-eight dollars (\$28.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20100.

Thank you for your prompt assistance.

Sincerely,

Sherry Lewey
Sherry Lewey

Research/Development Coordinator

Enclosure

MEMORANDUM OF MASTER NET RAILCAR LEASE

THIS MEMORANDUM OF MASTER NET RAILCAR LEASE, dated as of this 15th day of August, 2001, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, New York, New York 10036 (the "Lessor" and, together with the Lessee, the "Parties") and THE BURLINGTON NORTHERN AND SANTA FE RAILWAY COMPANY, a Delaware corporation, with an address at 2650 Lou Menk Drive, Fort Worth, TX 76161 (the "Lessee").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Net Railcar Lease (the "Lease") dated as of April 5, 2001 and effective as of April 27, 1999, and Schedule No. 04 thereto dated August 15, 2001 covering the equipment listed on Exhibit A hereto (the "Equipment");

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the Parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

IN WITNESS WHEREOF, the undersigned has caused this Document to be executed by a duly authorized officer as of the day and year first above written.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: Janice M Wickham
Name: Janice M Wickham
Title: Vice President

THE BURLINGTON NORTHERN AND SANTA FE RAILWAY COMPANY

By: Rocky Elgie
Name: Rocky Elgie
Title: Director Freight Mgmt.

RECORDATION NO. 23900 FILED

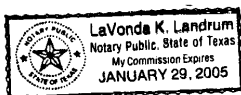
MAR 13 '02 3-04 PM

SURFACE TRANSPORTATION BOARD

STATE OF TEXAS)
) SS:
COUNTY OF TARRANT)

On this 15th day of August, 2001 before me personally appears Rocky Elgr, to me personally known, who by me duly sworn, says that he/she is the Director Fuel Management of THE BURLINGTON NORTHERN SANTA FE RAILWAY COMPANY (the "Company"), that the foregoing instrument was signed on behalf of the said Company by authority of its Board of Directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of the said Company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.



LeVonda K. Landrum
Notary Public

STATE OF NEW YORK)
) SS:
COUNTY OF NEW YORK)

On this 27th day of August, 2001 before me personally appears JANICE WICKHAM, to me personally known, who by me duly sworn, says that he/she is the VICE - PRESIDENT of THE CIT GROUP/EQUIPMENT FINANCING, INC. (the "Company"), that the foregoing instrument was signed on behalf of the said Company by authority of its Board of Directors, and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of the said Company.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal.

Rose Mary Dinnaught
Notary Public

ROSE MARY DINNHAUPT
Notary Public, State of New York
No. 31-5010315
Qualified in New York County
Commission Expires March 29, 2003

Schedule A

Quantity
60

Equipment Description
tank cars, non-coiled,
non-insulated

Car Marks and Numbers
Listed below

1	DBUX	300007
2	DBUX	300014
3	DBUX	300017
4	DBUX	300018
5	DBUX	300019
6	DBUX	300020
7	DBUX	300021
8	DBUX	300022
9	DBUX	300023
10	DBUX	300024
11	DBUX	300025
12	DBUX	300026
13	DBUX	300028
14	DBUX	300029
15	DBUX	300030
16	DBUX	300044
17	DBUX	300045
18	DBUX	300046
19	DBUX	300047
20	DBUX	300049
21	DBUX	300050
22	DBUX	300051
23	DBUX	300052
24	DBUX	300053
25	DBUX	300054
26	DBUX	300055
27	DBUX	300056
28	DBUX	300057
29	DBUX	300058
30	DBUX	300059

31	DBUX	300060
32	DBUX	300061
33	DBUX	300062
34	DBUX	300063
35	DBUX	300064
36	DBUX	300065
37	DBUX	300066
38	DBUX	300067
39	DBUX	300068
40	DBUX	300069
41	DBUX	300073
42	DBUX	300075
43	DBUX	300078
44	DBUX	300079
45	DBUX	300080
46	DBUX	300081
47	DBUX	300082
48	DBUX	300083
49	DBUX	300084
50	DBUX	300085
51	DBUX	300086
52	DBUX	300087
53	DBUX	300088
54	DBUX	300089
55	DBUX	300090
56	DBUX	300091
57	DBUX	300092
58	DBUX	300093
59	DBUX	300094
60	DBUX	300095